

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 105 Section 105.100 Composition of an Electronic Return</b>
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**TITLE 86: REVENUE**

**PART 105  
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**SUBPART A: ELECTRONIC RETURNS**

**Section 105.100 Composition of an Electronic Return**

- a) Except as provided in subsection d), an electronic return consists of data transmitted to the Department electronically, and paper documents that contain information which cannot be electronically transmitted or are requested for verification; for example, taxpayer signatures and Forms W-2. In total, electronic returns contain the same information as traditionally filed paper documents.
- b) The following forms and schedules can be transmitted electronically:
  - 1) IL-1040 Illinois Individual Income Tax Return,
  - 2) Schedule NR Nonresident and Part-Year Resident Computation of Illinois Tax (Individual),
  - 3) W-2 Wage and Tax Statement,
  - 4) W-2G Statement for Certain Gambling Winnings,
  - 5) 1099-R Total Distributions from Profit-sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.,
  - 6) US 1040 or 1040A U.S. Individual Income Tax Return, and
  - 7) US Schedule B or Schedule 1 Interest and Dividend Income.
- c) The non-electronic portion of the return consists of the following:
  - 1) Form IL-8453, Illinois Individual Income Tax Electronic Filing Declaration; required for all electronic returns (see Subpart E of this Part),
  - 2) Copy 2 of Forms W-2, W-2G or 1099-R that would normally be attached to the front of a paper return. These must be attached to the front of Form IL-8453,

AGENCY NOTE: Substitute wage and tax statement forms (U.S. 4852 or IL-4852) cannot be submitted in lieu of Forms W-2, W-2G, and 1099-R.

- 3) Required support of IL-1040 line entries for other additions or military pay subtraction, and other information documents that are voluntarily being included with the return by the taxpayer as supporting material. These documents must be attached to the back of Form IL-8453, and
  - 4) A copy of the paper tax return signed by the paid preparer when the electronic filer transmits a return that was prepared by another tax preparer. This must be attached to the back of the IL-8453.
- d) For purposes of IL-1040 electronic filing an on-line electronic return consists of data transmitted to the Department electronically as described in subsection (b). In addition, an on-line electronic return must include the Illinois Personal Identification Number (IL-PIN) assigned to the taxpayer by the Department. If married filing jointly, the return must also contain the IL-PIN assigned to the taxpayer's spouse. The IL-PIN is used as the taxpayer signature in lieu of the signature on Form IL-8453. No paper Form IL-8453 is required to be completed for an on-line return.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)